

S.I. 114 of 2023**BUSINESS TAX ACT***(Cap 20)***Business Tax (Amendment of Fifth Schedule) Regulations, 2023**

In exercise of the powers conferred by section 81 of the Business Tax Act, the Minister responsible for finance makes the following regulations —

Citation

1. These regulations may be cited as the Business Tax (Amendment of Fifth Schedule) Regulations, 2023.

Amendment of Fifth Schedule

2. The Fifth Schedule to the Business Tax Act, 2009 is amended in Item 1 by repealing the figure “100%” and substituting it with the figure “150%”.

MADE this 29th day of December, 2023.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
